

EXHIBIT A

2021 Sales Commission Plan

Ro Shirole, Enterprise (ENT) Account Executive

Term of Plan: January 1, 2021 to December 31, 2021

Plan Participants: Compute North sales team members involved in direct selling activities delivering New, Renewal or Change Orders and Contracts.

Purpose of Plan: To provide variable compensation based on prescribed rates (the "Standard Commission Rate") for Compute North products and services. Additionally, commission rate accelerators will be applied ("Spiffs") for certain deal element criteria. *There is no limit ("Cap" or "Ceiling") for commission earning potential.*

Plan Details:

- Commission payments for hosting services are based on Gross Profit (Total revenues paid to Compute North, less associated costs of sale). Other elements (e.g. "Spiffs") are paid on revenue calculations, described below.
- Commissions are calculated by the 10th of the month for review and confirmation. Commissions are paid on the 2nd payroll of the month.
- Team members qualify for commission after client has 1) executed agreement and/or order forms, 2) paid the down deposit, and 3) equipment has been received and turned up (where applicable)
- Equipment sale commissions are eligible immediately after equipment has been received and client has paid. Commissions for customers that are placed with a reduced down deposit or no down deposit may have their commissions delayed 60 days unless terms approved by Finance
- Customers that default on their contract or elect for a "pause" period will be eligible for prorated clawbacks from future commission payouts for only the effected time period.
Clawback conditions:
 - Customer is in default on their contract and ultimately turns into bad debt
 - Customer has terminated contract early
 - Customer has entered into a Pause agreement that ends in default. Commissions will be paused while the customer pauses and resume when equipment back online.
- This commission program will immediately terminate if participant is no longer employed with Compute North. Commissions on bookings prior to termination are payable by Minnesota State Law or otherwise agreed upon terms (<https://www.revisor.mn.gov/statutes/cite/181.145>).
 - Participant acknowledges voluntary resignation may result in forfeiture of Commissions paid on bookings with an "equipment live" date more than 90 days from the last date of employment or as otherwise agreed-upon in writing by both parties.
 - Participant acknowledges involuntary leave without cause will lead to Commissions being paid out on an "equipment live" date for 12 months following termination or as otherwise agreed-upon in writing by both parties.
 - Participant acknowledges involuntary leave with malicious cause may result in forfeiture of all future Commissions.

- Final resolution for questions or issues regarding this plan is at the discretion of the President of Compute North and requires participant's signature
- For Channel directed deals:
 - Eligible partners must have signed partner agreement before referral fees are eligible and lead must be registered.
- Compute North management reserves the right to modify this plan at any time as necessary with participant's written approval.

Definition of Plan Elements

"Client" and *"Customer"* are synonymous terms for purposes of this plan.

New Orders are defined as: New business/net new sale (addition of new equipment), this includes orders for new and existing customers. All net new customers will be paid on the *Standard Commission Rates for New Orders* table below for all bookings within the plan year, regardless of install date.

Renewal Orders are defined as: Existing customer renewing a current batch for a new term prior to their contract expiration. Renew orders will be handled by an assigned Account Manager. Any Renew Orders will carry a commission rate of 50% (one-half) of the Standard Commission Rate.

Change Orders are defined as: Existing customer making adjustments to an existing batch that changes the scope of the agreement (examples include hardware swap that is not like-for-like, switching to low-power mode). Change orders may present a positive commissionable payment at the effective rate from contract commencement, or a clawback for any downsizing.

Spiffs: Incremental commission rate accelerators that are available for certain elements of customer contracts, such as contribution of CapEx.

Clawbacks: Recovery of commission compensation that has already been dispersed. Determined clawback amounts will be deducted from future commission payouts.

Bookings: "Closed/Won" designation is defined as Customer contract signed and deposit received.

Calculation of Eligible Commission

Colocation Services:

- Location specific energy rate.
- Blended overhead rate of \$0.01 per kWh for standard hosting, \$.003 per kWh for Customer provided CapEx

Channel Partner Sourced Deals:

Commissions are paid at Standard Commission rates for the Gross Profit of the customer order net of any Partner Referral Fees. Ex: Gross Profit – Partner Referral Fees = Commissionable Gross Profit

Equipment:

- Based on actual mark-up on equipment pricing only
- Equipment prices to be determined by CFO of Compute North
- All Freight, tariffs, taxes are not included
- Paid out as one-time payment on equipment when recognized as revenue AND payment received

Shipping and Logistics:

- Commission rate is 20% of the shipping rate gross profit
- Shipping upcharge not to exceed 40%
- Shipping and logistics charges invoiced to customer and not commissionable until the invoice has been settled

CapEx Spiff:

- Based off total currency amount of contributed CapEx

Managed Services Spiff:

- Based off the incremental per machine revenue, less \$1 for managed service overhead costs

Profit Share Deals:

- Part of Gross Profit and calculated at the time of contract execution accordingly:
 - Customer gross profit will be calculated on a monthly basis and commission paid at standard rate, monthly in arrears

Payments:

- Initial Year 1 sales commission paid at time of customer go-live for full contract term cumulative commission
- Contracts less than 12 months, paid monthly in arrears

Standard Commission Rates for NEW ORDERS

Contract Term	Year 1 Commission Rate
1 Year Initial Term (Annualized)	2.75% of GP
2 Year Initial Term (Annualized)	4.0% of GP
3 Year Initial Term (Annualized)	5.0% of GP
4 Year Initial Term (Annualized)	6.0% of GP
5 Year Initial Term (Annualized)	6.5% of GP
6 Year Initial Term (Annualized)	7.0% of GP

Notes: 1. Deals for Savoy, TX taken prior to 2021 will be paid on this rate scale.

2. 1 Year or lower terms require CFO approval.

3. Renew Orders (Account Management) payout at 50% (one half) of the Standard Commission Rate

Spiffs for Contract Elements:

Spiff Type (All Additive to Standard Rate)	Commission Rate
CapEx Contribution	1%
Managed Services	6.0%
Contracts in excess of 30% Gross Profit	1%

Hardware Sales Commission Rates:

Hardware Sale Type	Commission Rate
Hardware Profit Margin (Markup approved by CFO)	20%
Digital Currency Group (DCG) hardware sold prior to 3/27/2021	2%
Digital Currency Group (DCG) hardware sold after 3/27/2021	0%

Payment of 2021 commissions will commence in the corresponding pay period effective January, 2021 and require prior acceptance and execution of this 2021 Sales Commission Plan.

Accepted and Agreed to:

Employee Signature



Employee Printed Name

Ra Shink

Date

3/27/21

Accepted and Agreed to:

Company Signature



Company Printed Name

Kyle Wenzel

Date

3/27/21